

Chapter 3.08 TRANSFER OF CITY FUNCTIONS TO COUNTY

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3.08.010 Authority.

The provisions of this chapter are enacted under the authority of and by virtue of the provisions of Sections 51500 through 51521 of the Government Code of the state.

(Prior code § 3-3.201)

3.08.020 Transfer of assessment and collection to county.

The assessment and tax collection duties performed by the city clerk as ex officio city assessor and by the city tax collector are transferred to the county assessor and the county tax collector, respectively.

(Prior code § 3-3.202)

3.08.030 Withdrawal of funds from county.

Money shall be drawn from the funds of the city in the hands of the county treasurer at such times and in such manner as shall be agreed upon by the city treasurer and the county treasurer so as to provide for the delivery of such city funds in the possession of the county treasurer to the city treasurer as soon after their collection and segregation and the deduction of the compensation due the county for the performance of the duties set forth in this chapter, as shall be possible, consistent with the approved financial practices of the county.

(Prior code § 3-3.203)

3.08.040 Copies of provisions—Filing with county and state.

Certified copies of the provisions of this chapter shall be filed with the county auditor, county assessor, county tax collector and the Board of Equalization of the state.

(Prior code § 3-3.204)

3.08.050 Transfer of certain collections to county.

A. Purpose and Authority.

Title 3 - REVENUE AND FINANCE

Chapter 3.08 TRANSFER OF CITY FUNCTIONS TO COUNTY

1. The purpose of this section is to transfer to the county of Placer for collection the county tax rolls certain charges which have been imposed pursuant to Chapters 8.20, 13.08 and 13.16 and Titles 1, 5 and 17 of this code by the city, for sewer, garbage, code enforcement and public nuisance abatement assessments related to real property.
 2. The county has required as a condition of the collection of such charges that the city warrants the legality of such charges and defend and indemnify the county from any challenge to the legality thereof.
- B. Findings. The city council finds and determines as follows:
1. The auditor/controller of Placer County may enact for collection on the county tax rolls those taxes, assessments, fees and/or charges, assessed by a municipality on real property within the municipality's jurisdiction.
 2. The city warrants and represents that the taxes, assessments, fees and/or charges imposed by the city and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to, Articles XIII C and XIII D of the California Constitution (Proposition 218).
 3. The city releases and discharges the county and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments in any manner arising out of the collection by the county of any taxes, assessments, fees and/or charges on behalf of the city.
 4. The city agrees to and shall defend, indemnify and hold harmless the county, its officers, agents and employees (the "indemnified parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgments in any manner arising out of the collection by the county of any of the city's taxes, assessments, fees and/or charges requested to be collected by the county for the city or in any manner arising out of city's establishment and imposition of such taxes, assessments, fees and/or charges. The city agrees that, in the event a judgment is entered in a court of law against any of the indemnified parties as a result of the collection of one of the city's taxes, assessments, fees and/or charges, the county may offset the amount of the judgment from any other moneys collected by the county on behalf of the city, including property tax.
 5. The city agrees that its officers, agents and employees will cooperate with the county in answering questions referred to the city by the county from any person concerning the city's taxes, assessment, fees and/or charges and that the city will not refer such persons to county officers and employees for response.
 6. Collection of Delinquent Account. The city shall be assisted by the county in the collection of unpaid bills for service provided pursuant to this section in the following manner:
 - a. On July 1st of each year, the city shall provide the county with a listing of all uncollected accounts more than sixty (60) days delinquent. Such listing shall be in a form approved by the county. Upon submittal of this listing such delinquent account shall be returned to a zero balance and payment by customers shall be applied to future services.
 - b. By December 1st of the same year, the county shall reimburse the city for all delinquent accounts submitted under subsection (B)(6)(a) of this section which can be independently identified by the county as valid claims against the property owners. Reimbursement to the city shall be made at one hundred (100) percent of the amount billed to the customer, with no interest or penalty.
 - c. The county shall seek to directly recover from delinquent property owners the actual cost of reimbursement plus a penalty, in an amount determined by the board of supervisors, to recover administrative costs.

(Ord. 453 §§ 1, 2, 1998)